UPITED STATE COURT OF APPEALS FOR THE SECOND CIRCUIT

N.Y.S.D. Case # 01-cv-3014(GBD)

At a stated term of the United States Court of Appeals for the Second Circuit, held at the Daniel Patrick Moynihan United States Courthouse, 500 Pearl Street, in the City of New York, on the 19th day of July, two thousand twelve.

Before: ROBERT D. SACK,
PETER W. HALL,
RAYMOND J. LOHIER,
Circuit Judges.

SANFORD GOULD, Individually, and on behalf of all others similarly situation, YAN SUN, BULLDOG CAPITAL MANAGEMENT LP, KEVIN SHERMAN, MAX C. MICHAELS, ROBIN KWALBRUN, ELEANORE REZNICK, FRANK ZAPPARIELLO, THEODORE S. GUTOWICZ, DAVID RICH, RICHARD SULENTIC, ANDRES RIOS,

Plaintiffs,

-and-

BIM INTERMOBILIARE SGR, a wholly owned subsidiary of BANCA INTERMOBILIARE DI INVESTIMENTI E GESTIONI SPA, ROBERT AHEARN, DRYE CUSTOM PALLETS, JEFFERSON INSURANCE COMPANY OF NEW YORK, ALLIANZ LIFE INSURANCE COMPANY OF NEW YORK, INTERNATIONAL REINSURANCE COMPANY, S.A., LIFE USA, AGF AMRIQUE, AGF HOSPITALIERS, AGF ASSET MANAGEMENT, FIREMANS FUND INSURANCE COMPANY, THE NORTHERN TRUST COMPANY as trustee of the FIREMANS FUND INSURANCE COMPANY MASTER RETIREMENT TRUST and as trustee of the FIREMANS FUND INSURANCE COMPANY MASTER RETIREMENT SAVINGS TRUST, ALLIANZ INSURANCE COMPANY, ALLIANZ LIFE INSURANCE COMPANY OF NORTH AMERICA, ALLIANZ ASSET MANAGEMENT NORTH AMERICAN

USDC SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #:
DATE FILED: October 5, 2012

JUDGMENT Docket Nos.: 10-4028 (L) 10-4280 (Con)

MANDER TIEY, ISSUEDS DWIR 10/705/2012

ANNUITY, US ALLIANZ GROWTH ANNUITY, US ALLIANZ VARIABLE INSURANCE PRODUCTS TRUST, AZOA GROWTH FUND, AZOA DIVERSIFIED ASSETS FUND, ALLIANZ OF AMERICA, INC., ALLIANZ CORNHILL INSURANCE PLC, CORNHILL PENSION NORTH AMERICAN EQUITY FUND, CORNHILL LIFE INSURANCE, MERCHANT INVESTORS ASSURANCE COMPANY LIMITED, and CORNHILL LIFE NORTH AMERICAN EQUITY FUND,

Plaintiffs-Appellants,

v.

WINSTAR COMMUNICATIONS, INC., WILLIAM J. ROUHANA, JR., RICHARD J. UHL, NATHAN KANTOR, ROBERT K. MCGUIRE,

Defendants,

-and-

GRANT THORNTON LLP,

Defendant - Appellee.

The appeal in the above captioned case from a judgment of the United States District Court for the Southern District of New York was argued on the district court's record and the parties' briefs. Upon consideration thereof,

IT IS HEREBY ORDERED, ADJUDGED and DECREED that the judgment of the district court is VACATED, and the case is REMANDED for further proceedings in accordance with the opinion of this court.

For The Court:

Catherine O'Hagan Wolfe,

pauleolfe

Clerk of Court

A True Copy

Catherine O'Hagan W

United States Cour

Second Circuit